



King County EMT Study

Follow-up Report
November 9, 2020

Issue

- **Are emergency medical technicians (EMTs) who provided services from 1978 to 2003, in King County through intergovernmental consortiums, eligible for retirement service credit in the Public Employees Retirement System (PERS)?**

Study

- The 2020 budget included a proviso of \$50,000 for the LEOFF Plan 2 Board to complete a study of the pension benefits provided to emergency medical technicians providing services in King county between October 1, 1978 and January 1, 2003
- The Board shall examine the legal and fiscal implications of extending membership in the plan for these periods, including:
 - King county employers that might be included
 - Benefits that would be paid to members on a prospective and retroactive basis
 - Contribution requirements and plan liability that would be created for employers, employees, and the state

EMT LEOFF Plan 2 History

- In 2005, definition of "fire fighter" in LEOFF was amended to include EMTs employed by a city, town, county or district
 - Prior to 2005, EMTs employed by local governments in health departments or other divisions of local governments were members of PERS if their employer was either mandated or opted into PERS membership
- In 2017, a bill passed clarifying that Public Hospital Districts are LEOFF 2 employers and that their EMTs were eligible for past service credit retroactive to 2005

Key Issue

- For the King County/Evergreen Public Hospital District intergovernmental consortium who is the employer?
 - King County – PERS Employer
 - Evergreen Public Hospital – Not a PERS Employer

Ice Miller Analysis

- Tax counsel was provided background information from DRS on King County/Evergreen Public Hospital District intergovernmental consortium EMTs for the time period identified in the study
- Tax counsel is completing a legal analysis to identify the employer for purposes of pension eligibility

Next Steps

- **The LEOFF 2 Board is also working with OSA and DRS on a fiscal analysis**
 - Analysis will be available for December Board meeting
- **LEOFF 2 Board Study is due to legislature January 2021**
 - Board is not required to recommend a bill



Thank You

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